

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

DEREK SYROKA,

Plaintiff,

v.

STATE OF MICHIGAN and  
GRETCHEN WHITMER,

Defendants.

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Case No. 1:19-cv-1007

HON. JANET T. NEFF

**OPINION AND ORDER**

Plaintiff initiated this action on November 26, 2019 with the filing of a complaint (ECF No. 1). Plaintiff alleges that the State of Michigan cannot legally tax his real property because he has “left [the] State of Michigan’s jurisdiction” and that their actions to assess and collect taxes on his real property violate several of his rights under the United States Constitution and several provisions of federal criminal law (*id.* at PageID.2). Plaintiff was granted leave to proceed in forma pauperis (ECF No. 4). On December 17, 2019, pursuant to 28 U.S.C. § 1915(e)(2), the Magistrate Judge issued a Report and Recommendation (R&R), recommending that this action be dismissed for failure to state a claim (ECF No. 7). Specifically, the Magistrate Judge determined that Plaintiff’s claim fails because (1) “the State of Michigan enjoys immunity from Plaintiff’s civil claims as it has neither waived its sovereign immunity nor consented to be sued”; (2) “Plaintiff lacks the authority to prosecute alleged violations of federal criminal law”; and (3) “Plaintiff has simply failed to allege facts, which, if proven, would entitle him to relief in this Court” (*id.* at PageID.50). The matter is presently before the Court on Plaintiff’s Objections to the Report and

Recommendation (ECF No. 8). Plaintiff has also since filed a Motion to Expedite Court Summons and for a Preliminary Injunction (ECF No. 12).

Plaintiff's objections merely reiterate his allegations and fail to demonstrate any factual or legal error in the Magistrate Judge's analysis. Therefore, in accordance with 28 U.S.C. § 636(b)(1) and FED. R. CIV. P. 72(b)(3), the Court denies the Objections and adopts the Magistrate Judge's Report and Recommendation as the Opinion of this Court. A Judgment will be entered consistent with this Opinion and Order. *See* FED. R. CIV. P. 58. Further, because this action was filed *in forma pauperis*, this Court also certifies pursuant to 28 U.S.C. § 1915(a)(3) that an appeal of this Judgment would not be taken in good faith. *See McGore v. Wrigglesworth*, 114 F.3d 601, 610-11 (6th Cir. 1997), overruled on other grounds by *Jones v. Bock*, 549 U.S. 199, 206, 211-12 (2007). Accordingly:

**IT IS HEREBY ORDERED** that the Objections (ECF No. 8) are DENIED and the Report and Recommendation of the Magistrate Judge (ECF No. 7) is APPROVED and ADOPTED as the Opinion of the Court.

**IT IS FURTHER ORDERED** that Plaintiff's Complaint (ECF No. 1) is DISMISSED pursuant to 28 U.S.C. § 1915(e)(2)(ii).

**IT IS FURTHER ORDERED** that Plaintiff's Motion to Expedite Court Summons and for a Preliminary Injunction (ECF No. 12) is DENIED.

**IT IS FURTHER ORDERED** that this Court certifies pursuant to 28 U.S.C. § 1915(a)(3) that an appeal of the Judgment would not be taken in good faith.

Dated: August 2, 2020

/s/ Janet T. Neff  
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JANET T. NEFF  
United States District Judge